

(letterhead)

INFORMATION AND INSTRUCTIONS TO FILE PUC MONTHLY / ANNUAL FINANCIAL REPORTS FOR WATER CARRIERS (HAW PUC FORM 99-010 AND 99-020)

1. **Where to File Report**

Hawaii Public Utilities Commission
465 South King Street
Kekuanaoa Building, Room 103
Honolulu, Hawaii 96813

2. **Due Dates**

- a. The monthly financial and statistical report is to be filed and is due on or before the last day of the month following the close of the previous calendar month.
- b. The 1999 annual financial and statistical report must be postmarked or hand delivered to the Commission on or before March 31, 2000.

All water carriers authorized to provide services in the State of Hawaii must file a monthly and annual financial report with the Commission. In addition, such a carrier may, if it wishes, submit any comments or suggested revisions to the enclosed prescribed forms, in a separate letter to the Commission, pursuant to paragraph 6.

3. **Extension Request to File Annual Financial Report**

If you cannot complete your 1999 annual financial and statistical report on or before the due date, you may ask for an extension of time to file the report. The form to request for an extension of time is included with the enclosed report. A request for the extension of time must be postmarked or hand delivered to the Commission on or before March 31, 2000. Approval shall be granted for good cause only.

If you cannot complete your monthly financial and statistical report, please send a letter to the Commission, before the due date, to request for an extension of time with a brief explanation.

4. **Failure to File by the Due Date**

Any carrier who fails to file by the due date as noted above shall be subject to a show cause hearing and/or penalty.

5. **Preparation of Annual Financial Report**

- a. The report must be typed or clearly handwritten in blue or black ink. Any report prepared in pencil will be considered incomplete and **shall be rejected**. Tax returns or other financial formats **shall not be accepted**. You may substitute a computerized format in lieu of the prescribed PUC forms. However, the computerized format must be identical to the line-by-line items on the prescribed PUC forms.
- b. The major revenue and expense accounts categories listed on the forms were obtained from NARUC and past Annual Financial Reports filed by the existing carriers. If the accounts that you currently utilize do not fit into any of the major account categories listed on these forms, please specify the account and enter the amount in the **Other** account category. Also, if you believe that the name of the major account category should be changed, please follow the procedure in paragraph 6 below.
- c. Be sure that the owner, partner, officer or duly authorized representative with the power of attorney signs the Certification page. If it is not signed by the proper authority, the report **shall be rejected**.
- d. The Annual Financial Report must be prepared on a calendar year basis. If the report is prepared on a fiscal year basis, it **shall be rejected**.
- e. If any report is rejected or not accepted for reasons stated above in paragraphs 5a through 5d, it shall be subject to a show cause hearing and/or penalties.

6. **Comments or Suggestions for Future Use**

The enclosed forms were developed pursuant to the Commission's recently enacted water carrier rules, Hawaii Administrative Rules, chapter 6-65. Water carriers may have useful input or ideas on how the Commission may improve the contents or format of the enclosed forms.

Accordingly, if you have any comments or suggested revisions to the enclosed prescribed forms, please submit to the Commission a separate letter incorporating your comments and/or suggested revisions. If you are directing your comments to a specific area, please: 1) identify the page and line item; and 2) indicate the reason for the change.

7. **Questions**

If you have any questions, please call the PUC Audit Section in Honolulu at (808) 586-2020 or visit our Department web site at **HYPERLIN**
<http://www.state.hi.us/budget/> <http://www.state.hi.us/budget/>.

Enclosure